

CERTIFICATE

2020

To the Clerk of Osage County, State of Kansas
We, the undersigned, officers of
Junction Township, Kansas

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the
maximum expenditures for the various funds for the year 2020; and (3) the
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

			2020 Adopted Budget		
Table of Contents:			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Computation to Determine State Library Gra		6			
Fund	K.S.A.				
General	79-1962	6	58,506	29,978	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	7	452,301	234,975	
Noxious Weed	2-1318	8	5,451	1,792	
Special Machinery		7			
Totals	xxxxxx		516,258	266,745	
Budget Summary		9			
Neighborhood Revitalization Rebate			Resolution required? Vote publication required?	Yes	

Final Assessed Valuation:	County Clerk's Use Only
Township	
	Nov. 1, 2019 Valuation

Assisted by:
D Scot Loyd, CPA, CGFM, CFE, CGMA
Jan Nolde, CPA, CFE, CGMA
Address:
Swindoll, Janzen, Hawk & Loyd, LLC
123 S Main
McPherson, KS 67460
Email:
scotloyd@sjhl.com, jannolde@sjhl.com
Attest: 2019

County Clerk

Governing Body

Special Road Election held for Mills for years.
First levy in

No assurance is provided.

Junction Township, Kansas

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019	+ \$ 253,811
2. Debt service levy in 2019	- \$ 0
3. Tax levy excluding debt service	\$ 253,811

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+ 23,700
5. Increase in personal property for 2019:	
5a. Personal property 2019	+ 305,417
5b. Personal property 2018	- 289,951
5c. Increase in personal property (5a minus 5b)	+ 15,466
	(Use Only if > 0)
6. Valuation of property that changed in use during 2019:	+ 20,857
7. Total valuation adjustment (sum of 4, 5c, 6)	60,023
8. Total estimated valuation July 1, 2019	12,121,459
9. Total valuation less valuation adjustment (8 minus 7)	12,061,436
10. Factor for increase (7 divided by 9)	0.00498
11. Amount of increase (10 times 3)	+ \$ 1,263
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 255,074
13. Debt service levy in this 2020 budget	0
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	255,074
15. Consumer Price Index for all urban consumers for calendar year 2018	0.025
16. Consumer Price Index adjustment (3 times 15)	\$ 6,345
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 261,419

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

No assurance is provided.

Junction Township, Kansas
Osage County

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Tax Levy Amount in 2019 Budget	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	28,516	4,422	154	72	116	321
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	223,578	34,667	1,209	558	907	2,515
Noxious Weed	1,717	266	9	4	7	19
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	253,811	39,355	1,372	634	1,030	2,855

County Treas Motor Vehicle Estimate 39,355

County Treas Recreational Vehicle Estimate 1,372

County Treas 16/20M Vehicle Estimate 634

County Treas Commercial Vehicle Tax Estimate 1,030

County Treas Watercraft Tax Estimate 2,855

MVT Factor 0.15506

RVT Factor 0.00541

16/20M Factor 0.00250

Comm Veh Factor 0.00406

Watercraft Factor 0.01125

No assurance is provided.

2020

Junction Township, Kansas

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	30,000	30,000	30,000	68-141g
Total		30,000	30,000	30,000	
Adjustments*					
Adjusted Totals		30,000	30,000	30,000	

***Note:** Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

No assurance is provided.

Junction Township, Kansas
Osage County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
None										
Total G.O. Bonds				0			0	0	0	0
Other										
None										
Total Other				0			0	0	0	0
Total Indebtedness				0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2019	Payments Due 2019	Payments Due 2020
John Deere Motor Grader	10/23/15	84	3.00	208,002	179,243	15,916	15,916
Total					179,243	15,916	15,916

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

No assurance is provided.

Junction Township, Kansas

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance January 1	1,771	13,235	23,408
Receipts:			
Ad Valorem Tax	28,159	28,516	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,067	25	25
Motor Vehicle Tax	3,984	4,345	4,422
Recreational Vehicle Tax	130	136	154
16/20 M Vehicle Tax	0	198	72
Commercial Vehicle Tax	0	157	116
Watercraft Tax	0	286	321
LAVTR	0	0	0
Gross Earnings (Intangibles) Tax	0	0	0
Reconciliation Discrepancy	8,902	0	0
Interest on Idle Funds	295	10	10
Neighborhood Revitalization Rebate			0
Miscellaneous	528	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	43,065	33,673	5,120
Resources Available:	44,836	46,908	28,528
Expenditures:			
Officers Pay	4,654	6,800	6,800
Insurance	0	6,700	6,700
Operating Expenses	0	10,000	17,000
Wages	12,032	0	0
Road Materials & Supplies	14,017	0	0
Equipment	31	0	0
Buildings	867	0	0
Cash Forward (2020 column)			28,006
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	31,601	23,500	58,506
Unencumbered Cash Balance Dec 31	13,235	23,408	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	35,121	44,755	58,506
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	58,506
		Tax Required	29,978
		Delinquent Comp Rate: 0.0%	0
		Amount of 2019 Ad Valorem Tax	29,978

No assurance is provided.

Junction Township, Kansas

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance January 1	86,876	120,226	172,744
Receipts:			
Ad Valorem Tax	220,172	223,578	xxxxxxxxxxxxxxxx
Delinquent Tax	7,857	1,000	1,000
Motor Vehicle Tax	31,163	34,054	34,667
Recreational Vehicle Tax	1,023	1,062	1,209
16/20M Vehicle Tax	0	1,549	558
Commercial Vehicle Tax	0	1,224	907
Watercraft Tax	0	2,241	2,515
Special Highway/Gasoline Tax	4,155	3,500	3,500
Federal Flood Control	314	226	226
Refunds & Reimbursements	14,585	0	0
Interest on Idle Funds	1		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	279,270	268,434	44,582
Resources Available:	366,146	388,660	217,326
Expenditures:			
Salaries & Wages	37,656	40,000	40,000
Materials and Supplies	116,256	120,000	150,000
John Deere Motor Grader Lease Purchase Payment	15,916	15,916	15,916
Equipment	7,020	10,000	50,000
Operating Expense	39,072	0	0
Cash Forward (2020 column)			166,385
Transfer to Special Machinery	30,000	30,000	30,000
Does transfer exceed 25% of Resources Available			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	245,920	215,916	452,301
Unencumbered Cash Balance Dec 31	120,226	172,744	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	289,807	431,016	452,301
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	452,301
		Tax Required	234,975
Delinquent Comp Rate:		0.0%	0
Amount of 2019 Ad Valorem Tax			234,975

Special Machinery

K.S.A. 68-141g	2018 Actual Year
Unencumbered Cash Balance, Jan 1	0
Transfers from:	
Road Fund	30,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	30,000
Total Expenditures	0
Unencumbered Cash Balance, Dec 31	30,000

No assurance is provided.

Junction Township, Kansas

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Noxious Weed			
Unencumbered Cash Balance January 1	2,101	3,109	3,344
Receipts:			
Ad Valorem Tax	1,696	1,717	xxxxxxxxxxxxxx
Delinquent Tax	64	10	10
Motor Vehicle Tax	240	262	266
Recreational Vehicle Tax	8	8	9
16/20 M Vehicle Tax	0	12	4
Commercial Vehicle Tax	0	9	7
Watercraft Tax	0	17	19
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,008	2,035	315
Resources Available:	4,109	5,144	3,659
Expenditures:			
Operating	1,000	1,800	1,800
Cash Forward (2020 column)			3,651
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	1,000	1,800	5,451
Unencumbered Cash Balance Dec 31	3,109	3,344	xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	2,626	4,324	5,451
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			5,451
Tax Required			1,792
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			1,792

Adopted Budget

0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			0

No assurance is provided.

NOTICE OF BUDGET HEARING

The governing body of
Junction Township, Kansas
Osage County

will meet on August 6, 2019 at 7:00 PM at Michigan Valley Community Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Jacob Sand residence and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2018		Current Year Estimate 2019		Proposed Budget 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
General	31,601	2.474	23,500	2.473	58,506	29,978	2.473
Road	245,920	19.397	215,916	19.385	452,301	234,975	19.385
Noxious Weed	1,000	0.149	1,800	0.148	5,451	1,792	0.148
Special Machinery							
Totals	278,521	22.020	241,216	22.006	516,258	266,745	22.006
Less: Transfers	30,000		30,000		30,000		
Net Expenditure	248,521		211,216		486,258		
Total Tax Levied	248,986		253,811		xxxxxxx		
Assessed Valuation:							
Township	11,306,829		11,533,783		12,121,459		
Outstanding Indebtedness, Jan 1	2017		2018		2019		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	199,406		189,475		179,243		
Total	199,406		189,475		179,243		

*Tax rates are expressed in mills.

Township Officer

No assurance is provided.

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the Township's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 19, 2019, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Township resides in, to calculate the tax levy needed to support the Township's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the Township's control that would effect the above assumptions.

RESOLUTION NO. 2019-01

A resolution expressing the property taxation policy of the Junction Township, Kansas governing body with respect to financing the annual budget for 2020

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2020 budget of the Junction Township, Kansas exceeding the amount levied to finance the 2019 budget of the Junction Township, Kansas, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2018, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

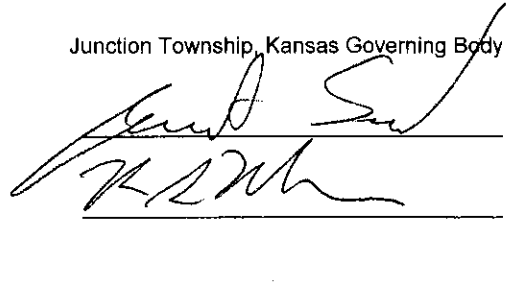
Whereas, Junction Township, Kansas provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Junction Township, Kansas governing body that a levy of property taxes in support of the 2020 budget exceeding the amount levied in 2019, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 19th day of July, 2019 by the Junction Township, Kansas governing body, Osage County, Kansas.

Junction Township, Kansas Governing Body



A handwritten signature in black ink, appearing to read 'Paul Smith', is written over a horizontal line. Below this line is another horizontal line, and further down is a third horizontal line, all of which are currently empty.

Sample Notice of Vote Publication

Notice of Vote - Junction Township, Kansas

In adopting the 2020 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2019 budget, adjusted by the 2018 CPI for all urban consumers.

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Junction Township, Kansas
Osage County

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
General	31,601	2.474	23,500	2.473	58,506	29,978	2.473
Road	245,920	19.397	215,916	19.385	452,301	234,975	19.385
Noxious Weed	1,000	0.149	1,800	0.148	5,451	1,792	0.148
Special Machinery							
Totals	278,521	22.020	241,216	22.006	516,258	266,745	22.006
Less: Transfers	30,000		30,000		30,000		
Net Expenditure	248,521		211,216		486,258		
Total Tax Levied	248,986		253,811		XXXXXXXXXXXXXXX		
Assessed Valuation:							
Township	11,306,829		11,533,783		12,121,459		
Outstanding Indebtedness,							
Jan 1	2017		2018		2019		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	199,406		189,475		179,243		
Total	199,406		189,475		179,243		

*Tax rates are expressed in mills.

Township Officer

No assurance is provided.